

**CUSTOMS, EXCISE AND SERVICE TAX APPELLATE TRIBUNAL
CHANDIGARH**

REGIONAL BENCH - COURT NO. I

Service Tax Appeal No. 59080 of 2013

[Arising out of Order-in-Appeal No. 84-87/ST/APPL/CHD-II/2013 dated 26.03.2013
passed by the Commissioner (Appeals), Chandigarh]

Commissioner of Central Excise and Service Tax, Chandigarh IIAppellant
Plot No. 19.Central Revenue Building Sector 17-C
Chandigarh 160017

VERSUS

Nony EnterprisesRespondent
Chandan Mohan
Mbg Enterprises
1016, Kothi Road, Nawashahar, Punjab
Massanda Patti, Banga, Nawashahar, Punjab
Rai Super Market, Nawashahar, Punjab

WITH

Service Tax Appeal No. 59081- 59083 of 2013

[Arising out of Order-in-Appeal No. 84-87/ST/APPL/CHD-II/2013 dated 26.03.2013
passed by the Commissioner (Appeals), Chandigarh]

Commissioner of Central Excise and ST, Chandigarh IIAppellant
Plot No. 19.Central Revenue Building Sector 17-C
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VERSUS

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Mbg Enterprises
1016, Kothi Road, Nawashahar, Punjab
Massanda Patti, Banga, Nawashahar, Punjab
Rai Super Market, Nawashahar, Punjab

APPEARANCE:

Present for the Appellant: None

Present for the Respondent: Shri Raman Mittal, Authorized Representative

CORAM: HON'BLE MR. S. S. GARG, MEMBER (JUDICIAL)

HON'BLE MR. P. ANJANI KUMAR, MEMBER (TECHNICAL)

FINAL ORDER NO. 60262-60265 /2023

DATE OF HEARING: 18.08.2023

DATE OF DECISION: 18.08.2023

PER S. S. GARG

Learned DR seeks withdrawal of the appeals on the ground that the amount involved in each of the appeals is less than the monetary limit as per the instructions issued by the CBIC under F.No.390/Misc/116/2017-JC dated 22.08.2019.

2. In view of this, the appeal is dismissed under Litigation Policy without going into the merits of the case.

(Dictated and pronounced in the open court)

(S. S. GARG)
MEMBER (JUDICIAL)

(P. ANJANI KUMAR)
MEMBER (TECHNICAL)